

**Illinois Department of Revenue
Regulations**

Title 86 Part 130 Section 130.2065 Sales of Automobiles for Use In Demonstration (REPEALED)

TITLE 86: REVENUE

PART 130

RETAILERS' OCCUPATION TAX

Section 130.2065 Sales of Automobiles for Use In Demonstration (REPEALED)

a) ~~Sales by Dealers to Salesmen~~

~~Where automobile dealers sell automobiles, for use in demonstration, to salesmen who are acting as their agent for the sale of automobiles, such sales are to purchasers for use or consumption within the meaning of the Retailers' Occupation Tax Act, and such dealers are required to remit Retailers' Occupation Tax to the Department on their gross receipts from such sales. Such salesmen do not engage in the business of selling automobiles on their own behalf, but act as agents for the dealers, who are the actual sellers for use or consumption and are liable for the tax. Automobile dealers are not making sales for resale when they sell automobiles to salesmen for such purposes.~~

b) ~~Sales of Demonstrators by Salesmen~~

~~Where the salesmen resell their own demonstrators, they are making isolated or occasional sales, the gross receipts from which are not within the Act.~~

(Source: Repealed at 24 Ill. Reg. 15104, effective October 2, 2000)